

§ 19.768

27 CFR Ch. I (4–1–00 Edition)

§ 19.768 Gauge record.

When gauges are required to be made by this part or by the regional director (compliance), the proprietor shall prepare a gauge record to show:

(a) Serial number, commencing with “1” at the start of each calendar or fiscal year;

(b) Reason for making the gauge:

(1) Production gauge and entry for deposit in the storage or processing account at the plant where produced;

(2) Packaging of spirits or wine filled from a tank in the storage account at the same plant;

(3) Transfer from the processing or storage account to the production account for redistillation;

(4) Repackaging of spirits of 190 degrees or more of proof; or

(5) Gauge on return to bond in the production or processing account of spirits, denatured spirits, recovered spirits, recovered denatured spirits, articles, recovered articles, or spirits residues.

(c) Date of gauge;

(d) Related form or record (identification, serial number and date);

(e) Kind of spirits or formula number of denatured spirits;

(f) Proof of distillation (not required for denatured spirits, spirits for redistillation, or spirits of 190 degrees or more of proof);

(g) When containers are to be filled, the type and number of containers;

(h) Age of spirits;

(i) Name and plant number of the producer or warehouseman; and

(j) Gauge data:

(1) Package identification, tank number, volumetric or weight gauge details, proof, and wine gallons;

(2) Cooperage identification (“C” for charred, “REC” for recharred, “P” for plain, “PAR” for paraffined, “G” for glued, or “R” for reused);

(3) Entry proof for whiskey;

(4) Proof gallons per filled package; and

(5) Total proof gallons of spirits or wine gallons of denatured spirits, recovered denatured spirits, articles, spirits residues, or wine.

(Sec. 807, Pub. L. 96–39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.769 Package gauge record.

When required by this part and Part 252, a record shall be prepared to document the gauge of packages of spirits and to convey information on package gauges. The following information shall be recorded:

(a) Date prepared;

(b) Identification of the related transaction form or record, and its serial number;

(c) The name and plant number of the producer or processor (For blended rums or brandies enter name(s) and plant number of blending warehouseman. For spirits of 190 degrees or more of proof, name and plant number of the producer or warehouseman, as appropriate; where the packages have already been marked, the name and plant number marked thereon. For imported spirits, the name of the warehouseman who received the spirits from customs custody and name of importer. For Virgin Islands or Puerto Rican spirits, the name of the producer in the Virgin Islands or Puerto Rico);

(d) proof of distillation for spirits not over 190 degrees proof; and

(e) For each package—

(1) Serial or identification number;

(2) Designate wooden barrels as “C” for charred, “REC” for recharred, “P” for plain, “PAR” for paraffined, “G” for glued, “R” for reused, and “PS” if a barrel has been steamed or water soaked before filling;

(3) Kind of spirits;

(4) Gross weight determined at the time of original gauge, regauge, or at time of shipment;

(5) Present tare on regauge;

(6) Net weight for filling gauge or regauge;

(7) Proof;

(8) Proof gallons for regauge;

(9) Original proof gallons; and

(10) Receiving weights, when a material difference appears on receipt after transfer in bond of weighed packages.

(Approved by the Office of Management and Budget under control number 1512–0250)

(Sec. 807, Pub. L. 93–39, 93 Stat. 284 (26 U.S.C. 5207))

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